

# COUNTY ATTORNEY

**PROGRAM:**

Special Projects

**PROGRAM ELEMENT:**

Debt Collection

**PROGRAM MISSION:**

To provide timely and efficient collection of delinquent monies owed to Montgomery County

**COMMUNITY OUTCOMES SUPPORTED:**

- Provide high value for tax dollars
- Ensure respect for the law
- Ensure accountability

**PROGRAM MEASURES**

	FY02 ACTUAL	FY03 ACTUAL	FY04 ACTUAL	FY05 BUDGET	FY05 ACTUAL	FY06 APPROVED
<b>Outcomes/Results:</b>						
Delinquent funds collected (\$000)	7,006	8,510	16,789	8,000	6,700	8,000
<b>Service Quality:</b>						
Average time to close a case (days)	461	626	847	<sup>b</sup> 108	<sup>c</sup> 904	708
Percentage of cases closed <sup>a</sup>	22	62	26	16	49	28
<b>Efficiency:</b>						
Cost per closed case (\$)	62.48	30.03	50.55	43.44	46.09	57.92
Delinquent funds recovered per closed case (\$)	941.41	696.06	1,855.55	1,000.00	708.77	1,333.33
Delinquent funds recovered per dollar expended (\$)	15.07	23.18	36.71	23.02	15.37	23.02
<b>Workload/Outputs:</b>						
Total cases opened	9,879	5,707	10,203	12,000	8,027	6,500
Total cases closed	7,442	12,226	9,048	8,000	9,453	6,000
<b>Inputs:</b>						
Expenditures (\$)	464,977	367,124	457,367	347,500	435,695	347,500
Workyears	8.0	8.0	8.0	8.0	8.0	8.0

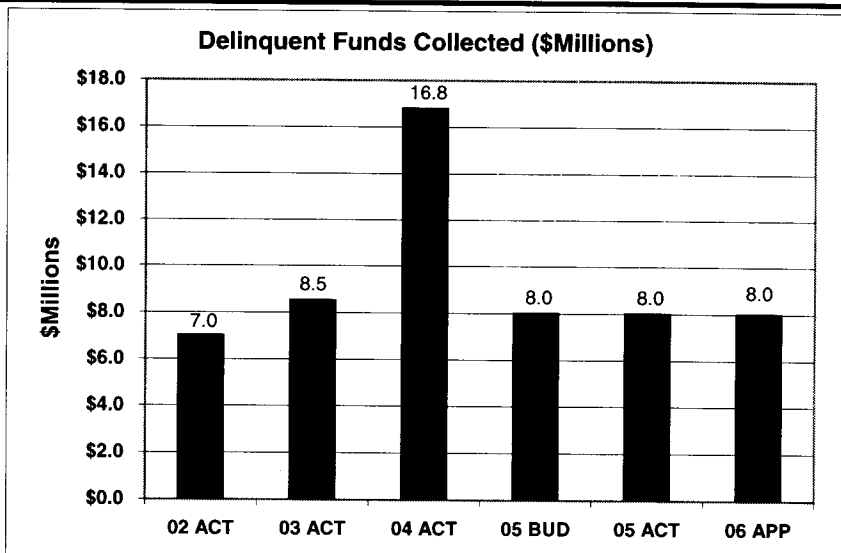
**Notes:**
<sup>a</sup>The percentage of cases closed refers to cases opened and closed in the same fiscal year.

<sup>b</sup>This reduction in the average time to close a case is due to an operational review of the unit's cases and a large number of old cases being written off as uncollectible debt.

<sup>c</sup>The average time to close a case increased in FY05 because 52 percent of the cases closed had been referred to the unit prior to 2003.

**EXPLANATION:**

The Debt Collection Unit is responsible for the collection of all monies owed to Montgomery County that were referred to the County Attorney, including past due personal property taxes, code enforcement judgments, subrogation claims, bounced checks, unpaid fines, and other miscellaneous amounts billed by the County but not received. The funds collected have greatly exceeded the cost of the program: collections were about 15 times greater in FY02, 23 times greater in FY03, and nearly 36 times greater in FY04. The Unit's focus in FY05 will be on further reducing the cost of collection, assisted by the efficiencies associated with the implementation of a new debt collection system in FY04.



**PROGRAM PARTNERS IN SUPPORT OF OUTCOMES:** Office of the County Attorney, Montgomery County Treasury Division, Maryland State Department of Assessments and Taxation.

**MAJOR RELATED PLANS AND GUIDELINES:** Maryland Tax Code, Montgomery County Tax Policies.